

Checklist for Business Personal Property Return (PT-100)

The electronic Business Personal Property return filing is only available at this time to businesses that have an account closing period of October 31, 2010 and have previously filed a PT-100 with the Dept of Revenue.

If the business is a service based business, you will continue to file your personal property with your local county. If you are a new account and have not filed a BPP/PT100 with Dept of Revenue, you must obtain a paper copy of the return and file it accordingly with the Dept of Revenue.

To file a Business Personal Property Tax return, you need the following business and location information:

Business Information

- ☐ Business name
- ☐ Mailing address for the business
- ☐ Accounting period end
- ☐ Federal Employer Identification Number (FEIN) or Social Security Number (SSN) associated with the business
- ☐ Year that you are filing

Location and Filing Format Information

Select whether you will enter information into a webpage directly for each location or provide the information by attaching a file to the return with an approved format.

If location information is entered directly into the webpage:

- ☐ Provide acquisition cost and depreciation directly for each location on file.
 - You may add new locations
 - You cannot delete locations but you can close the BPP account for the location

If location information is provided by attaching a file to the return:

- ☐ Provide acquisition cost and depreciation directly for each location on file.

- CSV (Comma Separated Value) formatted file that can be downloaded and opened with Excel and Notepad. If Excel is used, then export a CSV file to be uploaded. If you use Notepad (or equivalent) then upload the CSV formatted file itself.
- .DAT formatted file can be downloaded, modified, and then uploaded to SCBOS. Special software is required to modify the file.

Note: If further explanation is needed with completing these filing methods, please select the following links for further instructions:

- [CSV Format](#)
- [.DAT Format](#)

- Physical address of each business location
 - Acquisition cost of business personal property
 - Depreciation amount of business personal property. (Depreciation can be up to a maximum allowance of 90%. This amount must be no less than 10% of the acquisition cost)

Go to www.scbos.sc.gov and create a user account by clicking on the "Sign Up" button. Once you've setup your new user account (user name and password) and have created a personal profile with "Secret Questions", proceed to click on "SCBOS – "Business Personal Property Tax" – a featured application.

Remember, you can always click on the "Save & Stop" button to save entered information and resume at a later date and time.